

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Baugh Analyst: Christy Keith Bill Number: AB 1799Related Bills: See Prior Analysis Telephone: 845-6080 Amended Date: 8/7/2000Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Exclusion/Indemnification Received By Erroneously Convicted Persons

- _____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- _____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- _____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- X TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is pending.
- _____ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- _____ OTHER - See comments below.

COMMENTS:

Under the Penal Code, this bill would amend existing law that requires the state Board of Control (BOC), where an individual has been erroneously convicted and incarcerated for a crime, to recommend to the Legislature that an amount be appropriated to indemnify the individual for the pecuniary injury of such errors. This bill would specify that the BOC is required to recommend an appropriation of \$100 a day, rather than the current amount of up to \$10,000.

Under both the Penal Code and the Revenue and Taxation Code (R&TC), this bill would provide that the appropriation is not to be treated as gross income to the recipient under the Personal Income Tax Law.

The August 7, 2000, amendments added the language regarding the exclusion from gross income to the R&TC. This technical change was recommended in the department's prior analysis.

Except for the resolution of the technical concern, the department's analysis of the bill as amended March 6, 2000, still applies.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	<u>X</u> PENDING

Franchise Tax Board Staff**Date**

Christy Keith

08/10/00